

## "QUALITY FINISH MATERIAL"

March 5, 2001

Mr. William Rake President The Greenspan Company 16542 Ventura Boulevard Suite 200 Encino, California 91436-2092

Dear Bill,

It appears that we are in the final phase of our settlement with Safeco. Jim visited with us today and delivered a check that apparently represented a partial payment of the settlement. The balance, according to Jim, should be in our hands sometime next week.

We would like to take this opportunity to tell you that our experience with all of the people that we met with from your company has been of great satisfaction. Jim especially. In our opinion, his manner and professionalism with which he handled this case could not have been better. Our comfort level and confidence in his abilities were truly appreciated.

Thanks for everything. You can be sure that we would not hesitate in recommending your company to our friends and business acquaintances.

Sincerely,

Bert and Rick Kalman